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Knowledge Production in Research: Research program of the School of Accounts and Management of the Court of Auditors of the State of Rio de Janeiro

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Abstract

Research can be understood as a process of producing knowledge to understand a given reality. Thus, it is a tool that can effectively contribute to the deepening of reflections and the search for solutions to concrete problems of public policy management experienced by government areas. In this sense, this article aims to present the Research Program of the School of Accounts and Management of the Court of Auditors of the State of Rio de Janeiro (ECG/TCE-RJ) as a knowledge production instrument that aims to generate and disseminate knowledge in the various areas of activity of the ECG/TCE-RJ and encourage scientific production on matters of interest to public administration. The theoretical framework used is based on Minayo [1], Camões, Palotti and Cavalcante [2] and Chaise, Bergue and Carvalho [3], among others. To this end, the main instruments guiding the institution's internal life were used as sources, such as the current Internal Regulations, the Institutional Development Plan - PDI 2020-2024 and the Annual Training and Qualification Plan - PAFC. In addition to these, other sources were also used, such as books and articles that address research as an instrument of knowledge production. The results obtained in the study indicated that the ECG/TCE-RJ Research Program contributes to the emergence and greater promotion of an investigative and knowledge production culture at TCE-RJ, by bringing its employees closer to research techniques, theoretical knowledge and researchers from other institutions, promoting a necessary exchange of ideas.

INTRODUCTION

Nowadays, public institutions are forced to deal with diverse scenarios, driven to systematically modernize their work processes and identify the skills needed to meet the growing demands imposed by everyday life. According to Chaise; Bergue and Carvalho [3], the exercise of public functions requires technically capable professionals, with a more managerial nature, who can create competitive advantages based on permanent relearning. In this way, the public sector has been adapting to this scenario, in order to meet society's demands for greater efficiency, not only in the application of public resources and in improving the quality of services, but also in raising the performance standards of its employees. The professionalization of public administration is associated with the requirement that public managers respond with greater quality to society's desires [4].

In line with these needs, in response to the growing complexity of management and governance in the current times, the Court of the State of Rio de Janeiro - TCE-RJ implemented, in 2005, its School of Accounts and Management - ECG, whose mission is to promote teaching and research for the development of public administration and improvement of government performance and control, in line with the expectations and needs of society.

This article will present the ECG Research Program, which was institutionalized through a resolution published in 2014 and had its first edition in 2015, aiming to promote research as an instrument for producing knowledge to improve the school's teaching activity, the activities of the TCE-RJ and its jurisdictional bodies, and the improvement of the entire public administration.

Thus, this article aims to present the Research Program of the School of Accounts and Management of the Court of Auditors of the State of Rio de Janeiro (ECG/TCE-RJ) as an instrument for the production of knowledge. The ECG/TCE-RJ Research Program was regulated by Resolution ECG/TCE-RJ No. 414, of December 16, 2022, and seeks to encourage the development of research projects, with possibilities of articulation with researchers from Higher Education Institutions, according to the areas of concentration of the ECG/TCE-RJ. The research is funded by the TCE-RJ, with the aim that new knowledge can contribute to the improvement of the Court's operating practices, favoring a more critical reflection of its activities, with the purpose of making them agents of change in the generation of innovative practices.



The school of accounts and management of the court of audit of the state of Rio De Janeiro: A brief contextualization

With the promulgation of the Federal Constitution of 1988, the concern with the qualification of public servants began to be included in the constitutional text, which establishes that the Union, the States and the Federal District “maintain government schools for the training and improvement of public servants, with participation in the courses being one of the requirements for promotion in the career” (art.-39, § 2º).

The schools of accounts, government schools linked to the courts of accounts, have their origins in 1992, when the Federal Court of Accounts, through Organic Law No. 8,443/92, created the first school. The main objective of these schools should be to transform an administration that was exclusively focused on technical issues into an administration that is aligned with institutional strategies, in which its technicians are trained in courses that prepare them not only to perform specific functions, but also to be committed to the efficiency and effectiveness of government actions, that is, an expansion of the focus focused solely on control and supervision, to a focus also directed towards improving management.

The School of Accounts and Management of the Court of Auditors of the State of Rio de Janeiro (ECG/TCERJ) is an agency linked to the Presidency of the Court (TCE-RJ) and was preceded, in the 1990s, by the Serzedello Corrêa Institute (ISE), created to carry out educational activities, such as training courses and seminars, in order to qualify the employees of the TCE-RJ and the jurisdictional bodies. For more than a decade, the ISE operated as a training platform, with a highlight among its activities being the technical training for the employees of the TCE-RJ in carrying out inspections, audits and in the evaluation of programs of the jurisdictional bodies.

In 2005, through TCE-RJ Deliberation No. 231/2005, the Court of Auditors of the State of Rio de Janeiro implemented the School of Accounts and Management (ECG), with the mission of promoting teaching and research for the development and dissemination of knowledge, models and methodologies committed to innovation, transparency, accountability, improvement of performance and government control, aligned with the expectations and needs of society.

The ECG/TCE-RJ aims to be a reference in the training and education of public servants, articulating its pedagogical objectives with institutional strategic competencies; prospecting and disseminating innovative practices in public policy management; researching and building new educational technologies, that is, consolidating itself as an institution in constant learning [3].

The educational actions of the ECG/TCE-RJ present didactic-pedagogical autonomy, are based on the principles of management by competencies and have a methodology focused on the development of knowledge, skills and attitudes necessary for the performance of the activities of the servants. They are primarily intended for the servants of the TCE-RJ, agencies and entities of the State of Rio de Janeiro and the 91 municipalities under the jurisdiction of the TCE-RJ.

In a complementary manner, they can cover a broad audience, training public servants from bodies not under the jurisdiction of the TCE-RJ and civil society, aiming to stimulate social control and the consequent improvement of Public Administration.

The Institutional Development Plan (PDI) of the ECG/TCE-RJ is developed in line with the strategic performance and management guidelines of the Court, considering that the School is responsible for the training and qualification of civil servants, members, those under its jurisdiction and civil society.

Until 2006, within the scope of the TCE-RJ, research activities were developed in a non-institutionalized manner, mainly by members of the Permanent Committee for Studies and Research – COPEP, whose purpose was to support all academic production activities and the establishment and monitoring of existing lines of research. This committee was composed of employees with different backgrounds, from various areas of the Court, confirming its multidisciplinary nature.

In 2006, the ECG established a partnership with the Fundação Getúlio Vargas-FGV to develop studies focusing on certain topics. The studies resulted in scientific publications, providing a new interpretation of these topics, which are of great relevance not only for the TCE and academia, but for society as a whole.

Considering that the absence of formal mechanisms to promote research made it difficult to produce and disseminate results arising from new knowledge developed by ECG, this activity was institutionalized through Resolution ECG/TCE-RJ No. 8/2014, which regulated the rules and procedures of the ECG Research Program, defining the areas of concentration to be prioritized in future projects.

The ECG/TCE-RJ Research Program

The ECG Research Program was developed through a thorough investigation, which involved the analysis of similar programs in public and private oversight bodies and research organizations. Strongly marked by innovation, the program's main purpose is to finance scientific research that aims to contribute to the improvement of the TCE-RJ's work procedures, as well as public management as a whole. Its target audience is composed of both TCE-RJ employees and external researchers, all with at least a specialization degree.

The ECG understands research as a set of procedures that seek to respond to specific problems. It consists of a detailed investigation of doubts or difficulties related to one or more areas of human knowledge and from which a solution is proposed for the issue under study, resulting in the production of knowledge that, once presented to the scientific community and society, contributes to meeting social needs. In the ECG, research should be guided by the ideals of collaboration, with collective actions in thinking about reality and producing debates; of social responsibility, in articulation with society, in an attempt to respond to the demands arising from different communities; and of communicability, in the purpose of making common the various discourses produced by thinking about reality. In this way, it prioritizes the promotion of research that seeks to respond to the contemporary demands of civil society.

To assist and support the Research Program, seeking to continuously encourage the production of knowledge on matters of interest to public administration and stimulate the generation and dissemination of knowledge and practices that provide opportunities for improvements in public management, the Permanent Commission for Studies and Research (COPEP) was regulated by Resolution No. 415, of December 16, 2022, a collegiate body of the School of Accounts and Management of the TCE-RJ (ECG/TCE-RJ).

The Commission is made up of 11 (eleven) members, all active TCERJ employees who, preferably, hold a Master's or Doctorate degree, and also by the General Directorate of the ECG/TCE-RJ, as an advisory member, being called upon in situations of strategic demands of the Commission and as a validating body on specific occasions provided for in the rule.

Thus, in line with the purpose of ECG/TCE-RJ to develop and disseminate new knowledge and encourage the development of an investigative culture in public administration matters, the ECG/TCE-RJ Research Program was created. To this end, TCE-RJ funds scientific research that aims to contribute to the improvement of public management and the work procedures of TCE-RJ. This activity was institutionalized by the Institutional Development Plan (PDI) 2020-2024 through Resolution No. 08, of August 19, 2014, and amended by Resolution No. 10, of February 13, 2019.

To date, 4 (four) calls for proposals have been published for the ECG/TCE-RJ Research Program. In the first editions, 12 (twelve) projects were funded, and in 2019, 8 (eight) projects were approved, totaling 20 (twenty) projects funded by TCE-RJ until 2020. In 2023, 4 (four) more projects were approved.

The Research Program also includes the participation of Higher Education Institutions, such as the Federal University of Rio de Janeiro (UFRJ), the Fluminense Federal University (UFF), among others. The submitted research projects are evaluated by members of the Permanent Committee for Studies and Research (COPEP), in compliance with the criteria identified in the call for proposals, and must be included in one of the following areas of concentration: 1. Government Auditing; 2. Public Policies; 3. Public Management; 4. Public Finance; 5. Financial Audit; 6. Urban Development and Infrastructure; 7. Public Safety; 8. Concessions; 9. Public-Private Partnerships; 10. People Management; 11. Internal Control.



Research projects may be presented and developed individually or in groups, formed by a maximum of (five) members, among which at least (one) permanent employee of the TCE-RJ must be the coordinating researcher of the project. An important figure is the researcher-evaluator, appointed from among the employees of the TCE-RJ, with experience and knowledge of the research topic and a degree that is never lower than the highest degree of the author or authors of the project, with the responsibility of monitoring the development and execution of the project under his/her guidance. According to Resolution ECG/TCE-RJ No. 8/2014, if there is no employee at the Court with the necessary profile for a given project, a professional from an educational and research institution with notable specialization in the subject matter may be appointed to fulfill this role.

The selection of projects consists of three stages, namely: I - Prior qualification of the documentation presented in each project by COPEP; II - Analysis of the content and selection of projects carried out according to the criteria established in the notice: relevance of the theme in relation to the areas of concentration; relevance of the project for the Public Administration; opportunity; feasibility; alignment with the strategic planning of the TCE-RJ; academic qualification of the researchers and adequacy of the professional qualification of the authors of the projects to the scope of the research. III - Approval by the president of the Superior Council of the ECG/TCE-RJ of the indicated projects and execution of the Terms of Commitment.

It is important to emphasize that each research proposal is always evaluated by (two) TCE-RJ employees, chosen for their experience and knowledge of the topic to be developed, and that the maximum period for the development of each research project is 12 months. It is worth noting that, in general, the selected projects include the participation of researchers from outside the Court, linked to educational institutions.

With the implementation of the ECG/TCE-RJ Research Program, the aim was to promote the benefits of knowledge production for the Court itself and for the entire public administration. Thus, the areas of interest to the ECG for the development of research must be related to those that can bring more effective practices to the agency and the public sector.

As a result, the knowledge derived from research projects is disseminated both in the Journal of the Court of Auditors of the State of Rio de Janeiro, a biannual journal that aims to disseminate technical and scientific works - articles, reviews and case studies - in the area of public administration, external control, courts of auditors and related areas, and in seminars, lectures and presentations, promoted by ECG, for the internal public and society in general.

The positive aspects verified during the editions of the ECG/TCE-RJ Research Program have been transformed into experiences and know-how, feeding back into the cycle of its existence and its contribution to the institutional development of TCE-RJ and the strengthening of partnerships with several higher education institutions.

The ECG/TCE-RJ Research Program reinforces an institutional policy that directs academic and administrative actions aimed at establishing partnerships with state and municipal public administration bodies and higher education institutions, for the creation and dissemination of knowledge.

The ECG/TCE-RJ Research Program has produced major technological innovations that allow for the better development of public administration, enabling greater optimization of work, as well as the possibility of lower expenditure of public resources.

Research as an instrument for knowledge production

As Vergara [5] tells us, "access to knowledge through science involves research as an objective and subjective activity, debatable (after all, science is not dogma) full of reflections, contradictions, systematizations and re-systematizations". Therefore, the research process is dynamic and it is up to the researcher to use his/her sensitivity and flexibility to choose the path and make his/her contribution to the field.

Confirming what Lara [6] states, "[...] research is not like the action of a hunter, who runs quickly and accurately to capture a certain prey, already known and targeted. It is much more like the attitude of a sentinel, who keeps an eye on the entire environment".

Therefore, the relationship established between knowledge creation and applied research practice by government schools has proven to be a very important strategy in bringing the academic sector and public administration closer together. According to Pacheco [7], to the extent that these schools must adjust their activities to government guidelines for improving public management, applied research can become a powerful tool for meeting immediate needs. This characteristic does not exhaust the medium and long-term potential for use that products resulting from research may have.

Considering as a premise that research is a pedagogical act of learning that occurs in the relationship established between the subjects involved and the reality to be uncovered, it can be said that it also generates content that expresses knowledge and understanding. In this way, research involves learning, both in its form, as its practices, and in its more elaborate explanations.

Research can be understood as a process of producing knowledge for the understanding of a given reality, that is, knowledge that helps us interpret the reality experienced. Thus, research is indisputably associated with the concept of knowledge.

For Minayo [1], We understand research as the basic activity of Science in its inquiry and construction of reality. It is research that feeds the teaching activity and updates it in the face of the reality of the world. Therefore, although it is a theoretical practice, research links thought and action. In other words, nothing can be an intellectual problem if it has not first been a problem of practical life.

Thus, the function of research, however abstract it may seem to us, is the interpretation of what we experience. Santos [8] states that research is the "social practice of knowledge", reinforcing the social nature of research activity, giving it as its ultimate goal knowledge for social life.

The perspectives opened by the search for new knowledge make it possible to identify and build innovative solutions to the challenges encountered, expanding the quality of management for decision-making based on new practices and procedures and the more intelligent use of information. In this sense, research reveals itself as a way of supporting management, through the search for best practices based on critical reflection that must be supported and made viable by the study of theory.

Camões, Palotti and Cavalcante [2] state that it is essential to promote rapprochement and dialogue between public administrations and research institutions, aiming at the integration between academia and practice. The production and dissemination of applied knowledge can effectively contribute to the deepening of reflections and the search for solutions to concrete problems of public policy management experienced by government areas.

For the authors, government schools have a close relationship with the bureaucracy, access to data and contact with civil servants and managers, which facilitates the collection and interpretation of the information obtained. On the other hand, their proximity to academic centers, especially public universities, allows the prospecting and use of methodologies and technologies in conducting studies and research, through the establishment of formal and informal partnerships [9].

The knowledge derived from the results of the Research Program allowed ECG to create training courses, with the aim of promoting academic actions to improve professional performance in public administration.

It is based on the concept of knowledge generation that research is inserted as an important instrument for recognizing and analyzing certain contexts. Therefore, research and knowledge are structurally associated and this understanding is fundamental to support management in identifying best practices and creating an investigative culture.

In this context, and in the understanding of the conceptual relationship between research and knowledge production as a way of encouraging public servants to develop a critical approach and improve their professional practices, the Research Program of the School of Accounts and Management of TCE-RJ was created.



Final Considerations

The innovative nature, transparency of the process and commitment of all stakeholders involved in the ECG/TCE-RJ Research Program encourage several researchers to present their projects and, often, participate in different research groups that delve deeper into research previously conducted and, in some cases, to participate in new groups that propose other themes.

These facts indicate that, since the first year of implementation, the ECG/TCE-RJ Research Program has contributed to fostering an investigative culture for scientific research at the TCE-RJ that, if constantly improved, can produce knowledge to improve the public management and governance of the agency itself, its jurisdictions and, potentially, the entire public administration. However, more than fostering, the intention is to truly establish the practice of research as a fundamental tool for articulating management practices in public administration and academic knowledge.

Regarding innovation, which is so necessary in the current situation of public administration in the State of Rio de Janeiro, it is clear that some of the researched topics are still little explored, with the research products being of great importance in providing new perspectives and reflections of a practical and theoretical nature on these topics.

This study revealed that, although the ECG Research Program already has the development of products with great applicability in the field of public administration, there are still several opportunities for improvement in order to give greater visibility, both internally and externally, to the possibilities of applicability of the results found.

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